

**PATENT APPLICATION**

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re the Application of

Motoshi KURUSHIMA

Application No.: New U.S. National Phase of PCT/JP2005/001553

Filed: August 2, 2006

Docket No.: 128817

For: PROFIT-AND-LOSS MANAGEMENT INFORMATION PRESENTATION METHOD,  
PROFIT-AND-LOSS MANAGEMENT INFORMATION PRESENTATION DEVICE,  
AND PROFIT-AND-LOSS MANAGEMENT INFORMATION PRESENTATION  
PROCESS PROGRAM

**TRANSMITTAL OF POWER OF ATTORNEY AND  
STATEMENT UNDER 37 CFR § 3.73(b)**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

Submitted herewith is a Power of Attorney from the Assignee.

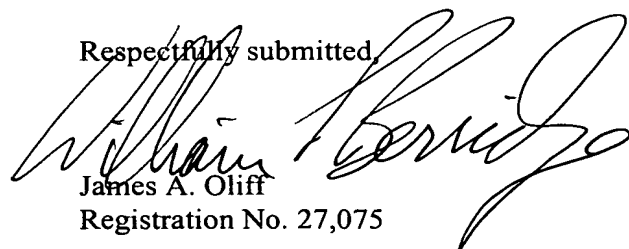
In compliance with 37 CFR §3.73(b), the undersigned hereby states that  
JFE STEEL CORPORATION is the assignee of the entire right, title and interest in the patent  
application identified above by virtue of an assignment from the inventors of the patent  
application identified above. A copy of the assignment is attached hereto and is concurrently  
being submitted for recordation.

The undersigned is authorized to act on behalf of the assignee.

In accordance with 37 CFR §1.36(a), submission of this Power of Attorney revokes any  
powers of attorney previously given.

**ALL CORRESPONDENCE IN CONNECTION WITH THIS APPLICATION SHOULD  
BE SENT TO OLIFF & BERRIDGE, PLC, CUSTOMER NO. 25944, TELEPHONE  
(703) 836-6400.**

Respectfully submitted,



James A. Oliff

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JAO:WPB/nxy

Date: August 2, 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

**GENERAL POWER OF ATTORNEY**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Owner Name: JFE STEEL CORPORATION

hereby appoints the patent practitioners associated with Oliff & Berridge, PLC Customer No. 25944 as attorneys of record to prosecute any and all patents and patent applications in which this General Power of Attorney is filed, and all continuations and divisions thereof, owned in whole or in part by the above-named owner, and to transact all business in the Patent and Trademark Office.

The undersigned is authorized to execute this document as or on behalf of the owner.

**ALL CORRESPONDENCE SHOULD BE SENT TO OLIFF & BERRIDGE, PLC,  
CUSTOMER NO. 25944, TELEPHONE (703) 836-6400.**

August 9, 2005  
Date

  
Signature

Typed Name: Motoaki SUZUKI

Title: General Manager;  
Intellectual Property Dept.,  
JFE STEEL CORPORATION  
(if acting on behalf of an Owner)